

Test Scenario 1- Dawn Green

Test Scenario 1
Taxpayer: Dawn Green
SSN: 400-00-1031

Test Scenario 1 includes the following forms:

- Form 1040
- Form 1099-R
- Schedule D (Form 1040)

Additional Instructions: Use Self –Select PIN Method for On-line Filer
Taxpayer elects \$3 to Presidential Election Campaign
Taxpayer is blind

Additional Instructions: Add Other Withholding Statement with Withholding Code of
“Form 1099 “and Withholding Amount of \$10,000

Form **1040**

Department of the Treasury—Internal Revenue Service

U.S. Individual Income Tax Return **2010**

(99)

IRS Use Only—Do not write or staple in this space.

Label

(See instructions on page 14.)

Use the IRS label.

Otherwise, please print or type.

Presidential Election Campaign

For the year Jan. 1–Dec. 31, 2010, or other tax year beginning

, 2010, ending

, 20

OMB No. 1545-0074

L
A
B
E
L

Your first name and initial

Last name

Dawn**Green**

If a joint return, spouse's first name and initial

Last name

H
E
R
E

Home address (number and street). If you have a P.O. box, see page 14.

Apt. no.

2300 First Test Street

City, town or post office, state, and ZIP code. If you have a foreign address, see page 14.

San Francisco, CA 94102**Your social security number****4 0 0 0 0 1 0 3 1****Spouse's social security number**

▲ Make sure the SSN(s) above and on line 6c are correct.

Checking a box below will not change your tax or refund.

► Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 14) ►

**You****Spouse****Filing Status****1** ☒ **Single****2** ☐ **Married filing jointly (even if only one had income)****3** ☐ **Married filing separately. Enter spouse's SSN above and full name here. ►****4** ☐ **Head of household (with qualifying person). (See page 15.) If the qualifying person is a child but not your dependent, enter this child's name here. ►****5** ☐ **Qualifying widow(er) with dependent child (see page 16)**

Check only one box.

Exemptions**6a** ☒ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a**b** ☐ **Spouse****c Dependents:****(1)** First name Last name**(2)** Dependent's social security number**(3)** Dependent's relationship to you**(4)** ☒ if qualifying child for child tax credit (see page 17)

				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

d Total number of exemptions claimed**Boxes checked on 6a and 6b****1****No. of children on 6c who:**• lived with you
• did not live with you due to divorce or separation (see page 18)**Dependents on 6c not entered above****Add numbers on lines above ►****1**If more than four dependents, see page 17 and check here ► ☐**Income****7** Wages, salaries, tips, etc. Attach Form(s) W-2**8a** **Taxable** interest. Attach Schedule B if required**b** **Tax-exempt** interest. **Do not** include on line 8a **8b****9a** Ordinary dividends. Attach Schedule B if required**b** Qualified dividends (see page 22) **9b****10** Taxable refunds, credits, or offsets of state and local income taxes (see page 23)**11** Alimony received**12** Business income or (loss). Attach Schedule C or C-EZ**13** Capital gain or (loss). Attach Schedule D if required. If not required, check here ► ☐**14** Other gains or (losses). Attach Form 4797**15a** IRA distributions **15a****b** Taxable amount (see page 24) **15b****16a** Pensions and annuities **16a****100000****b** Taxable amount (see page 25) **16b****50000****17** Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E**18** Farm income or (loss). Attach Schedule F**19** Unemployment compensation (see page 27)**20a** Social security benefits **20a****b** Taxable amount (see page 27) **20b****21** Other income. List type and amount (see page 29)**22** Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ►**Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.**

If you did not get a W-2, see page 22.

Enclose, but do not attach, any payment. Also, please use **Form 1040-V.****Adjusted Gross Income****23** RESERVED (see page 29) **23****24** Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ **24****25** Health savings account deduction. Attach Form 8889 **25****26** Moving expenses. Attach Form 3903 **26****27** One-half of self-employment tax. Attach Schedule SE **27****28** Self-employed SEP, SIMPLE, and qualified plans **28****29** Self-employed health insurance deduction (see page 30) **29****30** Penalty on early withdrawal of savings **30****31a** Alimony paid **b** Recipient's SSN ► **31a****32** IRA deduction (see page 31) **32****33** Student loan interest deduction (see page 34) **33****34** RESERVED (see page 35) **34****35** Domestic production activities deduction. Attach Form 8903 **35****36** Add lines 23 through 31a and 32 through 35 **36****37** Subtract line 36 from line 22. This is your **adjusted gross income** ►

Tax and Credits

38	Amount from line 37 (adjusted gross income)	38	
39a	Check <input type="checkbox"/> You were born before January 2, 1946, <input checked="" type="checkbox"/> Blind. Total boxes checked 39a 1		
	if: <input type="checkbox"/> Spouse was born before January 2, 1946, <input type="checkbox"/> Blind.		
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 35 and check here 39b <input type="checkbox"/>		
40	Itemized deductions (from Schedule A) or your standard deduction (see page 35)	40	
41	Subtract line 40 from line 38	41	
42	Exemptions. Multiply \$3,650 by the number on line 6d	42	
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	
44	Tax (see page 37). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	44	
45	Alternative minimum tax (see page 40). Attach Form 6251	45	
46	Add lines 44 and 45	46	
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Education credits from Form 8863, line 23	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit (see page 42)	51	
52	Residential energy credits. Attach Form 5695	52	
53	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	53	
54	Add lines 47 through 53. These are your total credits	54	
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	

Other Taxes

56	Self-employment tax. Attach Schedule SE	56	
57	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
59	a <input type="checkbox"/> Form W-2, box 9 b <input type="checkbox"/> Schedule H, line 28 c <input type="checkbox"/> Form 5405, line 16	59	
60	Add lines 55 through 59. This is your total tax	60	

Payments

If you have a qualifying child, attach Schedule EIC.

61	Federal income tax withheld from Forms W-2 and 1099	61	
62	2010 estimated tax payments and amount applied from 2009 return	62	
63	Making work pay credit. Attach Schedule M	63	
64a	Earned income credit (EIC)	64a	
b	Nontaxable combat pay election 64b		
65	Additional child tax credit. Attach Form 8812	65	
66	American opportunity credit from Form 8863, line 14	66	
67	First-time homebuyer credit from Form 5405, line 10	67	
68	Amount paid with request for extension to file (see page 72)	68	
69	Excess social security and tier 1 RRTA tax withheld (see page 72)	69	
70	Credit for federal tax on fuels. Attach Form 4136	70	
71	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> 8839 c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	71	
72	Add lines 61, 62, 63, 64a, and 65 through 71. These are your total payments	72	

Refund

Direct deposit? See page 73 and fill in 74b, 74c, and 74d, or Form 8888.

73	If line 72 is more than line 60, subtract line 60 from line 72. This is the amount you overpaid	73	
74a	Amount of line 73 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	74a	
b	Routing number	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
d	Account number		

75	Amount of line 73 you want applied to your 2011 estimated tax	75	
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Amount You Owe

76	Amount you owe. Subtract line 72 from line 60. For details on how to pay, see page 74	76	
77	Estimated tax penalty (see page 74)	77	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 75)? ☐ **Yes.** Complete the following. ☐ **No**

Designee's name	Phone no.	Personal identification number (PIN)
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Sign Here

Joint return? See page 15. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	PTIN
Firm's name (or yours if self-employed), address, and ZIP code	EIN	Phone no.	

9898

☐ VOID

☐ CORRECTED

PAYER'S name, street address, city, state, and ZIP code ABC Company 11 Elm Street Sacramento, CA 94203		1 Gross distribution \$ 100,000		OMB No. 1545-0119 2010 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2010 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.		
		2a Taxable amount \$ 50,000						
		2b Taxable amount not determined <input type="checkbox"/>						
PAYER'S federal identification number 69-0000006		RECIPIENT'S identification number 400-00-1031		3 Capital gain (included in box 2a) \$			4 Federal income tax withheld \$ 10,000	
RECIPIENT'S name Dawn Green		5 Employee contributions / Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$				
Street address (including apt. no.) 2300 First Test Street		7 Distribution code(s) 7		IRA/SEP/SIMPLE <input type="checkbox"/>		8 Other \$ %		
City, state, and ZIP code San Francisco, CA 94203		9a Your percentage of total distribution %		9b Total employee contributions \$				
1st year of desig. Roth contrib.		10 State tax withheld \$		11 State/Payer's state no. \$		12 State distribution \$		
Account number (see instructions)		13 Local tax withheld \$		14 Name of locality \$		15 Local distribution \$		

**SCHEDULE D
(Form 1040)**Department of the Treasury
Internal Revenue Service (99)
Name(s) shown on return**Capital Gains and Losses**▶ **Attach to Form 1040 or Form 1040NR.** ▶ **See Instructions for Schedule D (Form 1040).**
▶ **Use Schedule D-1 to list additional transactions for lines 1 and 8.**

OMB No. 1545-0074

2010Attachment
Sequence No. **12**

Your social security number

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-7 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
1					
2 Enter your short-term totals, if any, from Schedule D-1, line 2		2			
3 Total short-term sales price amounts. Add lines 1 and 2 in column (d)		3			
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824					4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1					5
6 Short-term capital loss carryover. Enter the amount, if any, from line 10 of your Capital Loss Carryover Worksheet on page D-7 of the instructions					6 ()
7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f)					7

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-7 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
8					
9 Enter your long-term totals, if any, from Schedule D-1, line 9		9			
10 Total long-term sales price amounts. Add lines 8 and 9 in column (d).		10			
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824					11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1					12
13 Capital gain distributions. See page D-2 of the instructions					13
14 Long-term capital loss carryover. Enter the amount, if any, from line 15 of your Capital Loss Carryover Worksheet on page D-7 of the instructions					14 ()
15 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (f). Then go to Part III on the back					15

Part III Summary**16** Combine lines 7 and 15 and enter the result**16**

- If line 16 is a **gain**, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.
- If line 16 is a **loss**, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.
- If line 16 is **zero**, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.

17 Are lines 15 and 16 **both** gains?

- ☐ **Yes.** Go to line 18.
- ☐ **No.** Skip lines 18 through 21, and go to line 22.

18 Enter the amount, if any, from line 7 of the **28% Rate Gain Worksheet** on page D-8 of the instructions ►**18****19** Enter the amount, if any, from line 18 of the **Unrecaptured Section 1250 Gain Worksheet** on page D-9 of the instructions ►**19****20** Are lines 18 and 19 **both** zero or blank?

- ☐ **Yes.** Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the **Qualified Dividends and Capital Gain Tax Worksheet** on page 39 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR). **Do not** complete lines 21 and 22 below.
- ☐ **No.** Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the **Schedule D Tax Worksheet** on page D-10 of the instructions. **Do not** complete lines 21 and 22 below.

21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the **smaller** of:

- The loss on line 16 or
- (\$3,000), or if married filing separately, (\$1,500)

21 ()**Note.** When figuring which amount is smaller, treat both amounts as positive numbers.**22** Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?

- ☐ **Yes.** Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the **Qualified Dividends and Capital Gain Tax Worksheet** on page 39 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR).
- ☐ **No.** Complete the rest of Form 1040 or Form 1040NR.